

**O'CONNOR • FIRST**

O'CONNOR, O'CONNOR, BRESEE & FIRST PC

ATTORNEYS AT LAW

20 Corporate Woods Blvd., Albany, New York 12211

PHONE New York (518) 465-0400 | FAX (518) 465-0015 | WEBSITE [www.1stlaw.com](http://www.1stlaw.com)

April 10, 2025

**Via Court's electronic case filing system**

Hon. Robert E. Littlefield, Jr.  
United States Bankruptcy Court  
James T. Foley U.S. Courthouse  
445 Broadway, Suite 330  
Albany, NY 12207-2925

Re: Gateway Sports & Pools, Inc.  
Chapter 7 - Case No. 25-10053

Dear Judge Littlefield:

I am the appointed Chapter 7 Trustee for the above-referenced bankruptcy estate.

I recently uploaded a proposed order approving the sale of personal property owned by the debtor under 11 U.S.C. § 363(f) for the sum of \$25,000. As indicated in the order, there are carve outs for the bankruptcy estate, as well as the U.S. Small Business Administration.

I have Mr. Louis Levine's consent to the § 363(f) order, and he has indicated his consent on the order that we submitted. I did hear from the attorney for the U.S. Small Business Administration and she advised, "I just wanted to confirm we will not be opposing the motion that contains the carve out for SBA". It appears as though I have the consent of the two secured parties to the sale. Albany County has a check for \$25,000 to the bankruptcy estate and I am awaiting the final signed order prior to negotiating the check.

Concerning the \$199.00 fee for the filing of a motion pursuant to 11 U.S.C. § 363(f), the bankruptcy estate will remit payment to the Court for that amount.

Please advise if you have any questions.

Very truly yours,

/s/ Michael J. O'Connor

Michael J. O'Connor, Esq.

E-mail: [moconnor@oobf.com](mailto:moconnor@oobf.com)

MJO/abk